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Daniel P. Cillo. Registration No. 25.108

Date of Signature: May 11, 2007

IFW

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of) Examiner Melissa Thompson
)
Robert Draper) Entitled: Integral Air Preheater And
) Start-Up Heating Means For Solid
Serial No. 10/729,198	(Oxide Fuel Cell Power Generators
)
Confirmation No. 2429) Group Art Unit 1745
)
Filed December 5, 2003) Attorney Docket No. 2003P17845US
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Response and Amendment

Eckert Seamans Cherin & Mellott, LLC 600 Grant Street – 44th Floor Pittsburgh, Pennsylvania 15219 May 11, 2007

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

This is an amendment to a non-final Office Action dated February 21, 2007.

Amendment to the Specification begins on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 7 of this paper.

Remarks begin on page 13 of this paper.